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# 農業計算法研究

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## SUMMARIES OF ARTICLES

### A Study on Agricultural Land Account

Ryoji ABE

Land account is shown on the debit side of balance sheet with some money value, but its information is very limited as a view point of real value. Agricultural land is valuated, first of all, as a space, position and area. Next, we have to consider natural and social conditions surrounding with the ground, above and under, on valuation. Usually, land is regarded as an unwasting asset, but artificial structures with the ground is regarded as a depreciable asset. The valuation of fertility on agricultural land includes many difficult problems. We consider that natural fertility is wasting asset, if we could measure it as a natural resource, though usually it is neglected.

The sum of the agricultural land account is written by specific cost limited on legal regulation, but the information of the sum of land account is very unreliable. Then, we have to consider on more detail information about each parcel of land.

### A Theory of the Management Effects of Living Activity of Agricultural Cooperatives and Categories of Earnings and Expences.

Kiyoshi KAMEGAI

The living activity of agricultural cooperatives interacts with the management of agricultural cooperatives. In this paper, the effects of living activity of agricultural cooperatives to its management are theoretically

analyzed in the multi-purpose agricultural cooperatives.

The management effects of living activity of agricultural cooperatives can be classified into two categories. The first is the primary effect to earnings and expences of agricultural cooperatives, and it is further divided into the direct earnings and expences effect in the living activity, and the indirect earnings and expences effect to the sectors of the cooperatives which are complementary to the living activity.

The second is the non-earnings-and-expences effects which can be divided into (a) service effect, (b) organizational effect, and (c) cooperatives image effect. These three types of the effect have further the secondary earnings and expences effect through increases in the participation of the members in the various activities of the cooperatives.

The primary and secondary earnings and expences effect of the living activity are necessary to be presented by such indexes of earnings and expences as categories of earnings and expences, methods of cost bearings, and management effect.

## Growth of Family Farm in American Agriculture and Contribution of Diversification in Legal Types of Organization to the Growth

Shiro INAMOTO

In recent years, the family farm in American agriculture has changed in many aspects. One important aspect of the change is the increase in the legal types of organization. In addition to the sole proprietorship, partnership and corporation have increased in their numbers, and their shares in the total number of farm firms have also increased.

There are many factors behind this increase in the legal types. Among those, such factors as rapid expansion in the minimum optimum size caused by the technological growth, tax policy, the limitation in the direct payment in the Federal farm program are important.

Adjustments of the legal types is an important managerial strategy for the growth of the family farm. Especially family partnership and family corporation owned and managed by a family and its relatives are the developed legal types of family farm which retain the advantages of the family farm on the one hand, and decreased its disadvantages on the other hand.

## Study on the Significance of the Expenditures of the Rural Development Work and the Rural Social Account

Hiroshi KUMAGAI

The objectives of the study are as follows.

- ① To clarify the reasons why the rural development works should be public, and the major portion of these expenditure should be financed by the governments (central and local).
- ② To propose the rural account methods to gain the rural data for making the rural development plan and carrying out it effectively.

Two points were studied theoretically.

In recent years, non-agriculture sectors have grown rapidly, and also, urbanizations in rural areas have extended rapidly. On the other hand, in rural areas, the agriculture sector (farm business, farm household economy, regional agriculture) becomes stagnant gradually, and living environments, communities, and natural environments have been put into confusion that relate to the complex way of life. It is evident that the above mentioned changes in rural areas are social cost. Therefore the major part of the expenses of the rural development works should be sponsored by the government (central and local to redeem the suitable socio-ecosystems in the rural environments).

Meanwhile, making and carrying out of the rural development plan require many accurate data concerning with farm business, farm and non-farm household economy, regional agriculture, non-agriculture sectors, social activity, community, living environment, natural environment, and

so on. As a method for gaining these data uniformly and systematically, "Rural Social Ecological Account" should be developed.

## The Effect of the U.S. Rice Policy to Division and Efficiency of the Rice Farms in the United States

Hiroshi TSUJII

Some specific elements of the recent U.S. rice policy (program) such as the 50,000 dollar limitation in the Federal direct payment to each farm caused wide spread divisions of larger rice farms and affected efficiency in rice production in the United States. This paper, first, describes the recent developments and their economic implications in the U.S. rice program. Secondly, the effects of some of these developments to the division of the larger rice farms and efficiency in rice production in the United States are theoretically and empirically analyzed. Finally, the durability of the recent U.S. rice program is investigated based on the evaluation of the effects of the Federal rice program such as the unfair distribution of the Federal subsidy toward the larger rice farms and the decrease in the efficiency of rice production.

## Benefit Allocation of Brantas Irrigation Project in East Java

Takeshi MIYAZAKI

There are two types of benefit resulting from the irrigation project in Rejowinangun Village : benefit from changing cropping patterns and benefit from changing working hours.

In order to evaluate the benefit allocation for landlords and tenants or



employers and employee, cost-benefit analysis is applied to the irrigation project. There are three types of cropping patterns changed by the project (Table 1). From the farm management survey conducted in the 1985 production year, the benefit allocation for farm management interest have been estimated.

In Rejowinangun Village, the process of farmland inheritance is usually completed only after the death of parents. Equalized inheritance of land where sons and daughters are not distinguished is dominant.

Inter-household cooperation between the households of parents and their married children is an important factor of equalized benefit redistribution in the village. It is seen at certain phases of the family cycle and the children's household, which are considered those of landless laborers are in an early stage of the cycle.

The irrigation project has encouraged the inter-household cooperation because farmland came to be operated more intensively and the farmer came to need more laborers by the project.

## A Consideration of Creation, Development, and Dissolution of the Partnership

—A Case Study of Higashiyama Farm  
Which Had Been Keeping Books—

Toshio KATSURA

This paper describes the processes of creation, development and dissolution of a partnership in dairy farming in Shiga prefecture based on its twenty six years of book keeping. The contents of the paper are 1) creation of the farm, 2) growth of the farm, 3) management of the farm, 4) sustenance of the farm.

In the first section, the process of creation of the farm under bad management and financial conditions is described. In the second section, the growth of the farm is explained by the growth in the size of the farm and its capital. In the third section, the results of the farm management are evaluated by various methods based on the kept books. In the final

section, the sustenance of the farm under bad management conditions is found to depend on the human relation among the participants of the farm.

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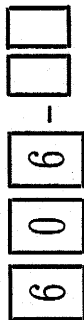
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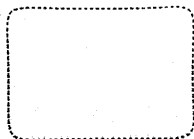
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